FORM
DP-80
Schedule A

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS PROFITS TAX APPORTIONMENT

SEQUENCE #5

For the CALENDAR year **2000** or other tax period beginning _____ and ending _____
Mo   Day   Year   Mo   Day   Year

NAME	FEDERAL EMPLOYER IDENTIFICATION NUMBER or SOCIAL SECURITY NUMBER

	(a) Everywhere (Denominator)	(b) New Hampshire (Numerator)	(c) Sales/Receipts Factor
1 SALES/RECEIPTS FACTOR:	1(a) $	1(b) $	
1(c) Divide 1(b) by 1(a) = _____ x 2		(Express as a decimal to 6 places) 1(c)	.

	(a) Everywhere (Denominator)	(b) New Hampshire (Numerator)	(c) Payroll Factor
2 PAYROLL FACTOR:	2(a) $	2(b) $	
2(c) Divide 2(b) by 2(a)		(Express as a decimal to 6 places) 2(c)	.

3   PROPERTY FACTOR:

(a) Everywhere (Denominator)	Beginning of Period	End of Period	(b) New Hampshire (Numerator)	Beginning of Period	End of Period
Inventory			Inventory		
Buildings			Buildings		
Furniture & Fixtures			Furniture & Fixtures		
Leasehold Improvements			Leasehold Improvements		
Land			Land		
Other Tangible Assets			Other Tangible Assets		
_____			_____		
Sub Totals	$	$	Sub Totals	$	$
Average of Sub Totals	$		Average of Sub Totals	$	
Rented Property (annual rate x 8)			Rented Property (annual rate x 8)		
Total Property Everywhere 3(a)	$		Total NH Property 3(b)	$	

3(c) Divide 3(b) by 3(a) .... (Express as a decimal to 6 places)   3(c)   [.]

4   TOTAL OF LINES 1(c), 2(c) and 3(c)   4   [.]

5   NEW HAMPSHIRE APPORTIONMENT: Line 4 divided by 4 and expressed as a decimal to 6 places.......... 5   [.]
     If there are only one or two factors with an "Everywhere" denominator, see instructions.

ADDITIONAL INFORMATION

Prinicipal business activity in New Hampshire:_____

Business locations in New Hampshire - location of factories, sales offices, warehouses, etc. (Attach a list if more space is required)

_____   _____

_____   _____

Year first NH return filed: _____ Year registered with NH Secretary of State: _____ State of incorporation (2-letter ID): _____

City, State and Country where records are located _____
                                                    CITY/TOWN   STATE   COUNTRY

Business locations outside New Hampshire. (Attach a list if more space is required)

Location City and State	Indicate whether factory, sales office, warehouse, construction site, etc.	Answer Yes or No		
		Registered to do business in state where located?	Files returns in state where located?	Apportion sales, payroll and/or property in state where located?

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS PROFITS TAX APPORTIONMENT
GENERAL INSTRUCTIONS

WHO MUST APPORTION	A business organization must apportion its income if: ▪ Its business activities are conducted both within and without New Hampshire, **AND** ▪ The business organization is subject to a net income tax, a franchise tax based upon net income or a capital stock tax whether or not actually imposed by the other state. See RSA 77-A:3.
INCOME SUBJECT TO APPORTION-MENT	The Business Profits Tax law, RSA 77-A, does not contain a provision differentiating between business and non-business income. All income constitutes business income subject to apportionment unless specifically excluded by RSA 77-A.
EFFECTIVE DATE OF WEIGHTED SALES FACTOR	The weighted Sales/Receipts Factor, as computed on line 1(c), is only applicable to taxable periods ending ON OR AFTER JULY 1, 1994. **If your taxable period ends before July 1, 1994, then do not use this form.** Please call (603) 271-2192 for the correct form.
NEED HELP	Questions regarding apportionment of income under the New Hampshire Business Profits Tax should be directed to: New Hampshire Department of Revenue Administration, Audit Division, PO Box 457, Concord, New Hampshire 03302-0457, (603) 271-3400. For hearing or speech impaired individuals, call TDD Access: Relay NH 1-800-735-2964.

LINE-BY-LINE INSTRUCTIONS

For each line 1, 2, and 3 show in (a) the dollar amount attributable to the water's edge combined group's "EVERYWHERE" (the denominator) and show in (b) the dollar amount attributable to "NEW HAMPSHIRE" (the numerator).	
LINE 1 SALES/RECEIPTS FACTOR:	The sales/receipts factor includes: ▪ sales, less returns and allowances, ▪ interest, rents and royalties, ▪ dividends which are not eligible for the dividend deduction under RSA 77-A:4,IIV or the factor relief provision of RSA 77-A:3, II(b), ▪ capital gain net income, ▪ net gains or losses, and ▪ other income unless the item is properly included as a reduction of an expense or allowance. Business organizations included in a combined group must eliminate all intercompany transactions with other members of the unitary group for both the numerator and the denominator of the sales/receipts factor. Enter Everywhere sales in 1(a). Enter NH sales in 1(b). Divide 1(b) by 1(a). Multiply the result by 2. Enter the product in 1(c).
LINE 2 PAYROLL FACTOR	The payroll factor is the total compensation consisting of wages, salaries, commissions and other forms of remuneration paid during the tax period to employees for personal services. Employee benefits should not be included in the payroll factor. Business organizations included in a combined group must eliminate all intercompany payments for the use of another group member's employees. Only the compensation actually paid to the employee shall be includable. Enter Everywhere payroll in 2(a). Enter NH payroll in 2(b). Divide 2(b) by 2(a) and enter the result in 2(c).
LINE 3 PROPERTY FACTOR	The property factor includes all real and tangible personal property owned, rented and employed by the business organization during the tax period in the regular course of its trade or business. Leasehold improvements are treated as property owned by the business organization. Other tangible assets should be listed separately under 3(a) and 3(b). "Real and tangible personal property" includes land, buildings, improvements, equipment, merchandise or manufacturing inventories, leasehold improvements and other similar property that reflects the organization's business activities. Property shall be included in the property factor if it is actually used or is available for use or capable of being used during the tax period in the regular course of the trade or business of the organization. Property or equipment under construction during the tax period, except inventoriable goods in process, shall be excluded from the factor until such property is actually used or available for use by the business organization in its regular trade or business. Valuation of Owned Property: Property owned by the business organization must be valued at its original cost. "Original cost" is the basis of the property for federal income tax purposes at the time of acquisition, prior to any federal adjustments, and adjusted by subsequent sale, exchange, abandonment, etc. Inventory is included in the property factor in accordance with the valuation method used for federal income tax purposes. Valuation of Rented Property: Property rented by a business organization is valued at **8 times** the net annual rental rate. The net rental rate is the annual rental rate paid by the busines organization less any annual rental rate received by the business organization from sub-rentals. Average Value of Owned Property: The beginning and ending cost of owned property is used to determine the average cost for the property factor. Where fluctuations in values exist during the period or where property is acquired or disposed of during the period, a monthly average shall be used to prevent distortions. "Beginning of Period" means the start of the tax period or when the assets are available for use. Business organizations included in a combined group shall determine the property includable in the property factor after having eliminated all intercompany activity. Intercompany profits included in inventory, realty, equipment and other similar items shall be eliminated from the valuation of property included in the factor. Enter Everywhere property in 3(a). Enter NH property in 3(b). Divide 3(b) by 3(a) and enter the result in 3(c).
LINE 4	Enter the total of lines 1(c), 2(c) and 3(c).
LINE 5 NEW HAMPSHIRE APPORTIONMENT	Enter the result of line 4 divided by 4. Express as a decimal to six places. **If there are less than three factors with an "EVERYWHERE" denominator, then divide line 4 as follows:** ▪ Sales/Receipts and Payroll – divide by 3 ▪ Sales/Receipts and Property – divide by 3 ▪ Payroll and Property – divide by 2 ▪ Sales/Receipts only – divide by 2 ▪ Property OR Payroll only – divide by 1